Amendment to the Claims

Kindly amend the claims as follows:

1. (original) A method for forming a spacer (44) for a first structure (24, 124) and a spacer for at most a portion of a second structure (14), the method comprising the steps of:

depositing a first material (20); forming a second material (22, 122) over the first material; forming the first structure from the first and second materials; making the second material overhang (40, 140) the first material; and forming a spacer (44) under the overhang.

- 2. (original) The method of claim 1, wherein the second structure (14) is made of monocrystalline silicon, and the first material (20) is made of polycrystalline silicon.
- 3. (original) The method of claim 1, wherein the second material (22) is formed such that the second material has a faster oxidation rate than the first material.
- 4. (currently amended) The method of claim 3, wherein the second material includes a dopant including at least one of the group comprising: Arsenic, Germanium, Cesium, Argon and Flourine Fluorine.
- 5. (original) The method of claim 3, wherein the second material is a deposited polycrystalline silicon-germanium alloy.
- 6. (original) The method of claim 3, wherein the step of making includes oxidation to form the overhang as a result of a differential oxidation rate of the second material (22) with respect to the first material (20).

- 7. (original) The method of claim 3, wherein the step of making includes forming oxide (34) on sides of the first structure (24) and the second structure (14).
- 8. (original) The method of claim 1, wherein the second material (122) has different thermal reflow properties than the first material.
- 9. (original) The method of claim 8, wherein the second material (122) is one of BPSG and PSG.
- 10. (original) The method of claim 8, wherein the step of making includes heating the second material to cause the second material to reflow to form the overhang (40, 140).
- 11. (original) The method of claim 1, wherein the step of forming the spacer (44) includes:

depositing a spacer material (42); and directionally etching the spacer material away except under the overhang (40, 140).

- 12. (currently amended) The method of claim 11, wherein the spacer material (42) is at least one of silicon nitride and or silicon oxide.
- 13. (original) The method of claim 1, wherein the first structure (24, 124) is a gate and the second structure (14) is a fin of a FinFET (100).

14. (currently amended) A method for forming a gate structure (24, 124) and associated spacer (44) for a FinFET, the method comprising the steps of:

depositing a first gate material (20) over a fin of the FinFET;

forming a second material (22, 122) over the gate material, wherein the second material has a faster oxidation rate than the gate material;

forming the gate structure into from the gate material and the second material;

oxidizing to cause the second material to overhang (40) the gate material; and

forming a spacer (44) under the overhang.

- 15. (original) The method of claim 14, wherein the fin (14) is made of monocrystalline silicon and the gate material (20) is polycrystalline silicon.
- 16. (original) The method of claim 14, wherein the second material (22) is a polycrystalline silicon formed such that the second material has a faster oxidation rate than the first material.
- 17. (currently amended) The method of claim 14, wherein the step of oxidizing also forms oxide (34) on sides of the structure-fin (14) and gate structure (24).
- 18. (original) The method of claim 14, wherein the step of forming the spacer (44) includes:

depositing a spacer material (42); and etching the spacer material away except under the overhang (40).

19 - 21. Canceled.
